

### Other Energy Related Tax Relief

For information on other energy credits and incentives, including the Alternative Energy Systems Credit and the Geothermal Systems Credit, visit: [energycredit.mt.gov](http://energycredit.mt.gov)

### Warm Hearts/Warm Homes

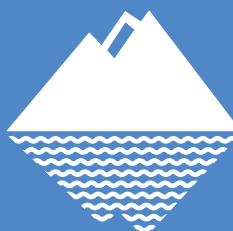
The Governor's Warm Hearts Warm Homes initiative is a Call to Service, to citizens, businesses, churches, civic organizations, youth groups, and schools, to buddy up with a neighbor, a relative, or someone who may need assistance getting ready for the harsh weather soon to come. The Warm Hearts Warm Homes website has information about weatherization, saving energy and other resources to find help for your family and to find out how you can help others to help stay warm.

For information, including how you can get help for paying your energy bill and what can you do to save energy in your home, visit: [energycredit.mt.gov](http://energycredit.mt.gov)

### For More Information

Please visit our website for additional information regarding the Energy Conservation Installation Credit. The website includes information such as additional examples of expenditures that may or may not qualify for the credit, answers to frequently asked questions and links to other related sites. [energycredit.mt.gov](http://energycredit.mt.gov)

For personal assistance, please  
call us toll-free: 866-859-2254  
(In Helena: 444-6900)  
TDD: 406-444-2830



Montana Department of  
**REVENUE**

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**Keep your money in  
your home this winter!**



**Energy Conservation  
Installation Credit**

[energycredit.mt.gov](http://energycredit.mt.gov)

# Energy Conservation Installation Credit

## Energy Conservation Installation Credit

If you purchased and installed materials or equipment this year that either reduces the waste or dissipation of energy, or reduces the amount of energy required to accomplish a given quantity of work, you may qualify for the Energy Conservation Installation Credit.

Individual Montana residents can claim the credit for energy conservation investments made to a home or other building. The credit is equal to 25% of expenses, up to a maximum credit of \$500. Two or more people may each qualify for the credit, as long as the building in which the investment is made is owned by all of the people claiming the credit. For example, a married couple who jointly own their home may each claim a credit up to \$500 each or \$1,000 for the couple.

The Department of Revenue encourages you to weatherize your home and take advantage of the Energy Conservation Installation Credit when you file your next Montana individual income tax return.



## Investments that WILL Qualify

The following investments qualify for the Energy Conservation Installation Credit:

- Insulation of floors, walls, ceilings and roofs in existing buildings
- Insulation in the floors, walls, ceilings and roofs of a new building to the extent that it exceeds the current International Energy Conservation Code with Montana amendments as adopted by the Montana Department of Labor and Industry



- Insulation of heating and air conditioning pipes, insulation and sealing of heating, ventilation and air-conditioning (HVAC) ducts, and insulation of hot-water heaters and tanks
- Installing windows that result in a reduction of energy consumption
- Installing storm doors and insulated exterior doors
- Caulking and weather stripping of an existing structure
- Installing devices which limit the flow of hot water from shower heads and lavatories
- Installing heat recovery ventilators (HRV)
- Installing glass fireplace doors on existing fireplaces
- Installing exhaust fans to reduce air conditioning requirements
- Replacing incandescent light fixtures with light fixtures of a more efficient type, such as those with electronic ballast and compact or linear fluorescent lamps and LED lights
- Installing lighting controls with cutoff switches to permit the selective use of lights
- Installing programmable thermostats
- Installation of new domestic water heaters, heating or cooling systems, so long as the replacement has an efficiency rating higher than the prior system

## Investments That Will NOT Qualify

In general, any investment for repairs or maintenance to a building or residence will not qualify. The following are examples of expenditures that will NOT qualify for the Energy Conservation Installation Credit. This list is not intended to be all inclusive, but serves as a guideline to assist you in determining if your investment qualifies.

- \* Installing carpet
- \* Installing an insulated garage door in an unheated garage
- \* Re-shingling or repairing a roof
- \* Paint
- \* Replacing or repairing a failing foundation
- \* Siding with little or no insulation
- \* Portable air conditioners
- \* Space heaters
- \* Household appliances such as ENERGY STAR washers, dryers and refrigerators



## Filing for the Credit

The Energy Conservation Installation Credit is applied against your income tax liability. This credit is a nonrefundable single year credit. If you qualify, complete Form ENRG-C and attach it to your Montana individual income tax return.

You should retain invoices, sales agreements or receipts that document work done and the equipment installed. Your records should clearly state the equipment manufacturer, make and model number of any installed heating and cooling systems, windows, doors, light fixtures, thermostats, etc. that will determine the qualifications for this credit.

For more information or to review Form ENRG-C, visit: [energycredit.mt.gov](http://energycredit.mt.gov)